

Texas Department of Health

William R. Archer III, M.D. Commissioner of Health

http://www.tdh.state.tx.us

Patti J. Patterson, M.D., M.P.H. Executive Deputy Commissioner

1100 West 49th Street Austin, Texas 78756-3199 512/458-7111

June 21, 1999

Mr. R.R. Noble, County Auditor Andrews County Room 109 County Courthouse Andrews, Texas 79714

Dear Mr. Noble:

We have completed our review of the audit report on Andrews County for the year ended September 30, 1998. The report was prepared by Eugene Cummins & Co., Certified Public Accountants. We reviewed the report to determine if Andrews County met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. During our review, we requested and either you or your auditor provided us with information to supplement the report. In our opinion, Andrews County met the audit requirements of OMB Circular A-133 for the year ended September 30, 1998.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Frank E. Ditmore, CPA

Director

Internal Audit Division

Audit Number: 98-0208